

**SUPPORTING STATEMENT  
(IA-74-93)**

CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Regulation §1.170A-13 relates to the substantiation for certain charitable contributions. The regulations provide guidance that will enable taxpayers and donee organizations to comply with the new provision that was enacted as part of the Omnibus Budget Reconciliation Act of 1993.

USE OF DATA

The information contained in these regulations will be used to determine whether taxpayers/donors are entitled to claim a deduction for certain charitable contributions.

USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency whenever possible.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

We have been unable to reduce the burden for small businesses.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Not applicable.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

Not applicable.

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Temporary regulations (TD 8544) and a notice of proposed rulemaking by cross-reference to temporary regulations were published in the Federal Register for May 27, 1994 (59 FR 27458, 27515). A public hearing was held on November 10, 1994. The final regulations were published in the Federal Register on October 12, 1995 (60 FR 53126).

In response to the **Federal Register Notice** dated June 13, 2012 (77 FR 35475), we received no comments during the comment period regarding this regulation.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Section 1.170A-13(f)(11) sets forth the rule that a contribution made by payroll deduction may be substantiated with a pay stub, Form W-2, or other document prepared by the employer, and a pledge card or other document if the card or document is prepared by the donee and states that the donee does not provide goods or services as whole or partial consideration for contributions to the donee. We estimate that approximately **1,000 taxpayers** will require one of these forms of supporting document from the employer each year and that it will take approximately .25 hour for the employer to complete the supporting document. The total burden is **250 hours**. We estimate that approximately **5,000 donee organizations** will prepare a supporting document each year and that it will take approximately .25 hour to complete. The total burden is **1,250 hours**.

Under section 1.170A-13(f)(12), when lump-sum contributions are made to distributing organizations, the supporting document required by section 170(f)(8) may be prepared by the distributing organization. We estimate that 10,000 distributing organizations will prepare a total of **100,000 supporting documents** each year and that it will take approximately .50 hour to complete each of them. The total burden is **50,000 hours**.

**Total Burden Hours:** 250+1,250+50,000=51,500

**Total Responses:** 1,000+5,000+100,000=106,000

| <b>Number of Responses</b> | <b>Hours Per Response</b> | <b>Total Burden Hours</b> |
|----------------------------|---------------------------|---------------------------|
| 106,000                    | 0.49                      | 51,500                    |

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register Notice** dated June 13, 2012, requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of these cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulation sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

Not applicable.

**Note:** The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.